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Docket No.: 275745US6

COMMISSIONER FOR PATENTS
ALEXANDRIA, VIRGINIA 22313

ATTORNEYS AT LAW

RE: Application Serial No.: 09/819,965

Applicants: Takao YOSHIMINE, et al.

RCE Filed: August 1, 2005

For: SYSTEM AND METHOD FOR DETERMINING A
REFUND FOR NETWORK CONTENT DATA
HAVING ADVERTISEMENTS

Group Art Unit: 3622

Examiner: CHAMPAGENE, DONALD

SIR:

Attached hereto for filing are the following papers:

**Amendment, Substitute Specification Marked-up Copy (94 pages),
Substitute Specification Clean Copy (92 pages)**

Our check in the amount of \$0.00 is attached covering any required fees. In the event any variance exists between the amount enclosed and the Patent Office charges for filing the above-noted documents, including any fees required under 37 C.F.R. 1.136 for any necessary Extension of Time to make the filing of the attached documents timely, please charge or credit the difference to our Deposit Account No. 15-0030. Further, if these papers are not considered timely filed, then a petition is hereby made under 37 C.F.R. 1.136 for the necessary extension of time. A duplicate copy of this sheet is enclosed.

Respectfully submitted,

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